IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CENTRAL EXCISE APPEAL NO.54 OF 2004

The Commissioner of Central Excise,
Thane II ...Appellants.

V/s.

M/s. L'Oreal India Ltd., Thane ...Respondent.

Mr.S.S.Pakale with Mr.Suresh Kumar for the Appellants.
Mr.V.S.Nankani with H.S.Okawala for the Respondent.

CORAM: S.RADHAKRISHNAN &
J.H.BHATIA, JJ.
DATE : 13th July, 2005.
P.C.:

1. Heard the learned counsel for the Appellants and for the Respondent. We have perused the CESTAT order dated 7th January, 2004, specially for the reasons stated in paragraph 2 and 3 of the order which is based on the Supreme Court's judgment in **Panchsheel Soap Factory (2003 (156)ELT A382).** The Tribunal has refused to interfere. We do not find any substantial question of law involved in the above Appeal. The Appeal stands dismissed.

(S.RADHAKRISHNAN,J.)

(J.H.BHATIA, J.)